

SECTION 1. Section 1-b, Article VIII, Texas Constitution, is amended by adding Subsection (f) to read as follows:

*(f) The surviving spouse of a person who received an exemption under Subsection (b) of this section for the residence homestead of a person sixty-five (65) years of age or older is entitled to an exemption for the same property from the same political subdivision in an amount equal to that of the exemption received by the deceased spouse if the deceased spouse died in a year in which the deceased spouse received the exemption, the surviving spouse was fifty-five (55) years of age or older when the deceased spouse died, and the property was the residence homestead of the surviving spouse when the deceased spouse died and remains the residence homestead of the surviving spouse. A person who receives an exemption under Subsection (b) of this section is not entitled to an exemption under this subsection. The legislature by general law may prescribe procedures for the administration of this subsection.*

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 1995. The ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment exempting from ad valorem taxation the residence homestead of the surviving spouse of an elderly person."

Passed by the House on April 11, 1995: Yeas 142, Nays 0, 1 present, not voting; passed by the Senate on May 15, 1995: Yeas 30, Nays 0, 1 present, not voting.

Filed with the Secretary of State May 16, 1995.

### H.J.R. No. 68

#### A JOINT RESOLUTION

proposing a constitutional amendment to raise the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.

#### BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 2, Article VIII, Texas Constitution, is amended by amending Subsection (b) and adding Subsection (d) to read as follows:

(b) The Legislature may, by general law, exempt property owned by a disabled veteran or by the surviving spouse and surviving minor children of a disabled veteran. A disabled veteran is a veteran of the armed services of the United States who is classified as disabled by the Veterans' Administration or by a successor to that agency; or the military service in which he served. A veteran who is certified as having a disability of less than 10 percent is not entitled to an exemption. A veteran having a disability rating of not less than 10 percent nor more than 30 percent may be granted an exemption from taxation for property valued at up to \$5,000 [~~\$1,500~~]. A veteran having a disability rating of more than 30 percent but not more than 50 percent may be granted an exemption from taxation for property valued at up to \$7,500 [~~\$2,000~~]. A veteran having a disability rating of more than 50 percent but not more than 70 percent may be granted an exemption from taxation for property valued at up to \$10,000 [~~\$2,500~~]. A veteran who has a disability rating of more than 70 percent, or a veteran who has a disability rating of not less than 10 percent and has attained the age of 65, or a disabled veteran whose disability consists of the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia, may be granted an exemption from taxation for property valued at up to \$12,000 [~~\$2,000~~]. The spouse and children of any member of the United States Armed Forces who *dies* [~~loses his life~~] while on active duty *may* [~~will~~] be granted an exemption from taxation for property valued at up to \$5,000 [~~\$2,500~~]. A deceased disabled veteran's surviving spouse and children may be granted an exemption which in the aggregate is equal to the exemption to which the *veteran* [~~decedent~~] was entitled *when* [~~at~~] the *veteran* [~~time he~~] died.

(d) *Unless otherwise provided by general law enacted after January 1, 1995, the amounts of the exemptions from ad valorem taxation to which a person is entitled under Section 11.22, Tax Code, for a tax year that begins on or after the date this subsection takes effect are the maximum amounts permitted under Subsection (b) of this section instead of the amounts*

## PROPOSED CONSTITUTIONAL AMENDMENTS

## H.J.R. 73, § 1

*specified by Section 11.22, Tax Code. This subsection may be repealed by the Legislature by general law.*

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held on November 7, 1995. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment relating to raising the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses or surviving minor children of disabled veterans."

Passed by the House on May 11, 1995: Yeas 140, Nays 0, 1 present, not voting; the House concurred in Senate amendments to H.J.R. No. 68 on May 25, 1995: Yeas 146, Nays 0, 1 present, not voting; passed by the Senate, with amendments, on May 23, 1995: Yeas 31, Nays 0.

Filed with the Secretary of State May 26, 1995.

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## H.J.R. No. 72

### A JOINT RESOLUTION

proposing a constitutional amendment relating to the ad valorem taxation of open-space land used for wildlife management.

#### *BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:*

SECTION 1. Article VIII, Section 1-d-1, Subsection (a), of the Texas Constitution is amended to read as follows:

(a) To promote the preservation of open-space land, the legislature shall provide by general law for taxation of open-space land devoted to farm, ~~[or]~~ ranch, *or wildlife management* purposes on the basis of its productive capacity and may provide by general law for taxation of open-space land devoted to timber production on the basis of its productive capacity. The legislature by general law may provide eligibility limitations under this section and may impose sanctions in furtherance of the taxation policy of this section.

SECTION 2. The following temporary provision is added to the Texas Constitution:

*TEMPORARY PROVISION. (a) The changes to the law made by Chapter 560, Acts of the 72nd Legislature, Regular Session, 1991, are validated.*

*(b) This section does not authorize a property owner to claim a refund of taxes paid unless the tax payment was challenged as provided by law before the effective date of this amendment.*

*(c) This temporary provision expires January 1, 1998.*

SECTION 3. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 7, 1995. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to allow open-space land used for wildlife management to qualify for tax appraisal in the same manner as open-space agricultural land, subject to eligibility limitations provided by the legislature."

Passed by the House on May 8, 1995: Yeas 136, Nays 0, 2 present, not voting; passed by the Senate on May 26, 1995: Yeas 31, Nays 0.

Filed with the Secretary of State May 29, 1995.

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## H.J.R. No. 73

### A JOINT RESOLUTION

proposing a constitutional amendment reducing the amount of general obligation bonds authorized for the issuance for undertakings related to a superconducting super collider research facility.

#### *BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:*

SECTION 1. Section 49-g(a), Article III, Texas Constitution, as adopted pursuant to H.J.R. No. 88, Acts of the 70th Legislature, Regular Session, 1987, is amended to read as follows: